



DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 20, 2014.

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.GOV and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at PRA@treasury.gov, or the entire information collection request maybe found at www.reginfo.gov.

INTERNAL REVENUE SERVICE (IRS)

OMB Number: 1545-2252.

Type of Review: New Collection.

Title: REG-132455-11 - Reporting of Minimum Essential Coverage (TD 9660 - Final)

Abstract: The IRS developed Form 1094-B and Form 1095-B under the authority of IRC section 6055, added by Public Law 111-148, Patient Protection and Affordable Care Act (ACA), section 1502(a). Section 6055(a) requires every health insurance issuer, sponsor of a self-insured health plan, government agency that administers government-sponsored health insurance programs and other entity that provides minimum essential coverage to file annual returns reporting information for each individual for whom minimum essential coverage is provided. Form 1094-B, serves as a transmittal for Form 1095-B, Health Coverage. The burden for the collection of information contained in these final regulations (TD 9660) is reflected in the burden on Form 1094-B and 1095-B.

Transmittal of Health Coverage Information Returns (“aggregator” filing for insurance companies) – 1094-B: Filing Form 1094-B is voluntary for tax year 2015 and the number of voluntary issuers is uncertain, but it is estimated that there will be 430 issuers. The average time per issuer of 10 minutes reflects the fact that this is a cover page, there are very few lines to complete, and the information takes minimal effort to obtain.

Health Coverage - 1095-B: Filing Form 1095-B is voluntary for tax year 2015 and the number of voluntary filers is uncertain, but the estimated number of issuers is 430. The total number of Form 1095-B (one per insured “unit”) approaches 4,600,000. The per-document average is slightly higher than Form 1095-A, because the complexity of the required recordkeeping and reporting for Form 1095-B is beyond what is required in standard business practice. On the other hand, the average time per document is on the low side because the information needed to meet the recordkeeping and reporting requirements is maintained for other business reasons. Also,

insurance companies are more likely to be large and, therefore, to have lower document-production costs as a result of the scale.

FY2015	1094-B	1095-B
Total Number of Issuers	430	430
Total Documents Issued	430	4,600,000
Average Documents per Issuer	1	10,698
Average Time per Issuer (Hours)	0.17	200
Average Time per Document (Minutes)	10	1
Total Time - All Issuers (Hours)	72	86,000

Estimated Total Burden Hours: 86,072

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BILLING CODE: 4830-01

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